

laws prevent highly qualified officers from assisting in crime prevention and protecting themselves while not on duty. For example, a man who has spent his life fighting crime is often barred from helping a colleague in distress because he cannot use his service revolver—a handgun that he is required to train with on a regular basis. That same officer, active or retired, isn't allowed to defend himself from the criminals that he put in jail.

My bill seeks to change that by empowering qualified law enforcement officers to be equipped to handle any situation that may arise, wherever they are.

The community protection initiative covers only active duty and retired law enforcement personnel who meet the following criteria:

First, employed by a public agency—security guards are not covered.

Second, authorized by that agency to carry a firearm in the course of duty—all beneficiaries will have received firearms training and appropriate screening.

Third, not subject to any disciplinary action.

Retired police officers must meet all of these criteria and have retired in good standing.

In the tradition of less government, this bill offers protection to police officers and to all of our communities without creating new programs or bureaucracies, and without spending more taxpayer dollars.

Because this is a sensible, nonpartisan bill, it gained tremendous support in the 104th Congress. By the close of legislative business, the Community Protection Act was cosponsored by more than 130 Members of the House from both parties and from all regions of the country. It also gained the interest of the Crime Subcommittee, which held a hearing on the bill in July 1996.

I am proud to once again introduce this important piece of legislation and look forward to working with my colleagues to pass it as soon as possible.

THE NOTCH BABY ACT OF 1997

HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mrs. EMERSON. Mr. Speaker, today I am introducing long-overdue legislation to correct an injustice done to well over 6 million senior citizens by the Social Security Amendments of 1977. My legislation, the Notch Baby Act of 1997, will adopt a transitional computation method to assure that America's "Notch Babies" born between 1917 and 1921 receive equitable Social Security benefits.

Contrary to what many think, Mr. Speaker, the Social Security Notch is a simple problem that is greatly in need of an obvious solution. Seniors born in the 5-year period after 1916 have seen lower average Social Security benefit payments than those born shortly before or after. This disparity is directly attributable to the revised benefit calculation formula that resulted from the Social Security Amendments of 1977. The facts are clear and Congress must take action to correct this unintended error.

In December 1994, the Commission on the Social Security Notch issued its final report and recommendation to Congress. The com-

mission cited an example of two workers who retired at the same age with the same average career earnings. One of these workers was born on December 31, 1916. The other was born 48 hours later, on January 2, 1917. If both retired in 1982 at age 65, the worker born in 1917 would receive \$110 less in monthly Social Security benefits. And yet the Commission on the Social Security Notch concluded that "benefits paid to those in the 'Notch' years are equitable, and no remedial legislation is in order." Mr. Speaker, I beg to differ. One-hundred and ten dollars per month represents a lot of money to any family, but even more so to the millions of retirees who live on a limited, fixed monthly income.

The time for Congress to take action to correct the "Notch" injustice is long overdue. I urge all of my colleagues to review the Notch Baby Act of 1997 and cosponsor this important piece of legislation.

A BEACON-OF-HOPE FOR ALL AMERICANS: DR. RUBIE M. MALONE

HON. MAJOR R. OWENS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. OWENS. Mr. Speaker, with the 1996 election behind us, this Nation has completed another cycle for the ongoing democratic process which makes America great. The electoral process and the public officials selected through this process are invaluable assets in our quest to promote the general welfare and to guarantee the right to life, liberty, and the pursuit of happiness. It is important, however, Mr. Speaker, that we also give due recognition to the equally valuable contribution of non-elected leaders throughout our Nation. The fabric of our society is generally enhanced and enriched by the hard work done year after year by ordinary volunteer citizens. Especially in our inner city communities which suffer from long public policy neglect, local grassroots leaders provide invaluable service. These are men and women who engage in activities which generate hope. I salute all such heroes and heroines as Beacons-of-Hope.

Currently, the dean, director and chairperson of the SEEK program at CUNY's John Jay College of Criminal Justice, Dr. Rubie Malone has tirelessly dedicated her life to making our society better. She is directly responsible for community enhancement efforts that impact education, social/human services, and health care.

Dr. Malone's civic contributions began at an early age when she began working with high school seniors at Bethany Baptist Church. After transferring to the Church of the Evangelical United Church of Christ, she continued working with youth and adult groups. In the Brooklyn Alumnae Chapter of Delta Sigma Theta Sorority, Inc., she has served as president and second vice-president and coordinator of committees and projects including School America, voter registration, health fairs, book and college fairs, teen lift, social action and political awareness, and oratorical contests. She is a member of the Brooklyn Chapter of Links, Inc., where she serves as parliamentarian and is involved in various community projects. Dr. Malone is also a former president of Jack and Jill of America.

Dr. Rubie Malone, who is the eldest of twelve children, received a bachelor of science in mathematics from Clark College; a master's degree from CUNY's Hunter College; and a doctorate of philosophy in social services from Columbia University.

Rubie Malone is a Beacon-of-Hope for central Brooklyn and for all Americans.

HOUSE SHOULD ELECT INTERIM SPEAKER

HON. NEIL ABERCROMBIE

OF HAWAII

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. ABERCROMBIE. Mr. Speaker, article I, section 2 of the Constitution requires the House of Representatives to choose a Speaker. It is customary at the commencement of every Congress for members of each party to vote for the candidate decided upon by his or her caucus. Because governance of the House conforms to the democratic principles which undergird our Republic, there is no doubt that the votes of the majority will determine who shall be our Speaker.

Today, however, we are choosing a presiding officer in unprecedented circumstances. Never before has there been an election for Speaker in which one of the candidates stands formally accused by the Committee on Standards of Official Conduct of violating the rules of the House. It is not my intention today to argue the merits of the charges against the gentleman from Georgia or what if any sanctions should be imposed. I focus instead on the implications of the committee's statement of alleged violation for today's election for Speaker, for the Speakership as an institution, for the House of Representatives, and for our Nation itself.

The facts are these: The Committee on Standards of Official Conduct alleges that the gentleman from Georgia violated the rules of the House. As of this date the committee has not completed its consideration of the case, and no resolution has been achieved. When resolution does occur, it may very well involve sanctions which make the gentleman from Georgia ineligible to hold the post of Speaker.

Removal of a Speaker under those conditions would be debilitating for the House and the Nation. It would cause chaos within the House and further undermine public confidence in democratic institutions. Even if resolution of the case against the gentleman from Georgia does not result in his ineligibility for the Speakership, his election as Speaker at this time would be inadvisable for two reasons: No. 1, the time, attention, and energy he must devote to his case will diminish the personal resources available for the discharge of his duties as Speaker of the House; and No. 2, the shadow of doubt and suspicion cast by the proceedings against him will undoubtedly fall on every action of the House and bring into question the integrity of this institution.

I believe, therefore, that until the case against the gentleman from Georgia is resolved, the House should choose an interim Speaker. I reiterate my acknowledgement that the majority has the right to determine who that individual shall be. However, in order to ensure that the business of the House is conducted in an undistracted manner, free of

doubts about the integrity of the institution and its governance, that person should be someone not involved in the ethical issues in which the gentleman from Georgia finds himself enmeshed.

AGRICULTURAL WATER
CONSERVATION ACT

HON. GARY A. CONDIT

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. CONDIT. Mr. Speaker, I rise today to introduce the Agricultural Water Conservation Act.

Over the past few years I have read countless articles on the need to conserve water and the role Federal Government has with this mission. While discussing water conservation methods with farmers in my district, I found cost was their overriding concern. The outlays required to implement water conservation systems—that is, drip irrigation, sprinkler systems, ditch lining—are a tremendous burden on the agriculture industry. While I firmly believe most agriculture interest are genuinely concerned about conserving water, cost has crippled the ability to implement conservation methods on farms.

For example, in the San Joaquin Valley, CA, a study was done by the San Joaquin Drainage Program. This report indicates a cost ranging from \$21.06 per acre for surface irrigation to \$131.40 per acre for linear irrigation. Drip irrigation was measured at a cost of \$272.07 per acre. As you can see, with cost ranging from 623 to 1,294 percent above the least-cost approach method of surface irrigation, there are limited incentives at this time for farmers to switch toward better water maintenance practices.

The Agricultural Water Conservation Act is not a mandate for expensive water conservation systems, it is a tool and an option for farmers. Specifically, it will allow farmers to receive up to a 30 percent tax credit for the cost of developing and implementing water conservation plans on their farm land with a cap of \$500 per acre. The tax credit could be used primarily for the cost of materials and equipment. This legislation would not require them to change their irrigation practices. However, it would allow those farmers who want to move towards a more conservation approach of irrigation but can not afford to do it during these tough economic times.

This measure is not the end-all solution. This is just the beginning toward the demand for not only in California, but over the United States, to conserve water. I believe farmers will contribute to solving water supply problems when given the opportunity, as they already have through conservation transfers and crop changes. I also believe providing for the long-term water supply needs of environmental, urban, and agricultural users is a critical part of the solution.

The Agricultural Water Conservation Act will provide another vehicle for farmers to contribute to the solution and offer a modest credit to share the cost with the true beneficiaries—the public.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Agricultural Water Conservation Act".

SEC. 2. CONGRESSIONAL FINDINGS.

The Congress finds that—

(1) the Federal Government has an historic commitment to assisting areas of the Nation in need of developing adequate water supplies,

(2) water is becoming increasingly scarce and expensive in many parts of the United States, which is compounded when multiple years of drought occur,

(3) in most areas of the United States, farms are overwhelmingly the largest water consumers, and

(4) it is in the national interest for farmers to implement water conservation measures which address water conservation needs and for the Federal Government to promote such conservation measures.

SEC. 3. CREDIT FOR PURCHASE AND INSTALLATION OF AGRICULTURAL WATER CONSERVATION SYSTEMS.

"(a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to foreign tax credit, etc.) is amended by adding at the end the following new section:

"SEC. 30B. PURCHASE AND INSTALLATION OF AGRICULTURAL WATER CONSERVATION SYSTEMS.

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible taxpayer, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 30 percent of the water conservation system expenses paid or incurred by the taxpayer during such year.

"(b) MAXIMUM CREDIT.—The credit allowed by subsection (a) with respect to any water conservation system shall not exceed the product of \$500 and the number of acres served by such system.

"(c) DEFINITIONS.—For purposes of this section—

"(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means any taxpayer if—

"(A) at least 50 percent of such taxpayer's gross income is normally derived from a trade or business referred to in paragraph (3)(C), and

"(B) such taxpayer complies with all Federal, State, and local water rights and environmental laws.

"(2) WATER CONSERVATION SYSTEM EXPENSES.—

"(A) IN GENERAL.—The term 'water conservation system expenses' means expenses for the purchase and installation of a water conservation system but only if—

"(i) the land served by the water is entirely in an area which has been identified, in the taxable year or in any of the 3 preceding taxable years, as an area of—

"(I) extreme drought severity on the Palmer Drought Severity Index published by the National Oceanic and Atmospheric Administration, or

"(II) water shortage (due to increasing demands, limited supplies, or limited storage) by the Natural Resources Conservation Service of the Department of Agriculture or the Bureau of Reclamation of the Department of the Interior,

"(ii) the taxpayer has in effect a water conservation plan which has been reviewed and approved by such Service and Bureau,

"(iii) such expenses are consistent with such plan, and

"(iv) there is an irrigation water savings of at least 5 percent which is attributable to such system.

For purposes of clause (iv), water savings shall be determined and verified under regulations prescribed jointly by such Service and Bureau.

"(B) WATER CONSERVATION SYSTEM.—The term 'water conservation system' means materials or equipment which are primarily designed to substantially conserve irrigation water used or to be used on farm land.

"(C) FARM LAND.—The term 'farm land' means land used in a trade or business by the taxpayer or a tenant of the taxpayer for—

"(i) the production of crops, fruits, or other agricultural products,

"(ii) the raising, harvesting, or growing of trees, or

"(iii) the sustenance of livestock.

"(c) LIMITATION BASED ON AMOUNT OF TAX.—

"(1) LIABILITY FOR TAX.—The credit allowable under subsection 9a) for any taxable year shall not exceed the excess (if any) of—

"(A) the regular tax for the taxable year, reduced by the sum of the credits allowable under subpart A and the preceding sections of this subpart, over

"(B) the tentative minimum tax for the taxable year.

"(2) CARRYFORWARD OF UNUSED CREDIT.—If the amount of the credit allowable under subsection (a) for any taxable year exceeds the limitation under paragraph (1) for the taxable year, the excess shall be carried to the succeeding taxable year and added to the amount allowable as a credit under subsection (a) for such succeeding taxable year.

"(d) DENIAL OF DOUBLE BENEFIT.—No deduction shall be allowed under this chapter with respect to any expense which is taken into account in determining the credit under this section, and any increase in the basis of any property which would (but for this subsection) result from such expense shall be reduced by the amount of credit allowed under this section for such expense."

(b) TECHNICAL AMENDMENT.—Subsection (a) of section 1016 of such Code is amended by striking "and" at the end of the paragraph (25), by striking the period at the end of paragraph (26) and inserting "; and", and by adding at the end the following new paragraph:

"(27) to the extent provided in section 30B(d), in the case of amounts with respect to which a credit has been allowed under section 30B."

(c) CLERICAL AMENDMENT.—The table of sections for subpart B of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

"Sec. 30B. Purchase and installation of agricultural water conservation systems."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act, in taxable years ending after such date.

TRIBUTE TO RICHARD FLORES
TAITANO

HON. ROBERT A. UNDERWOOD

OF GUAM

IN THE HOUSE OF REPRESENTATIVES

Tuesday, January 7, 1997

Mr. UNDERWOOD. Mr. Speaker, last Saturday evening on Guam, my island lost one of its most outstanding public servants, Richard Flores Taitano. His passing is an enormous loss for Guam as well as for me and my family. He was Uncle Richard to us and those in his extended family, but he was—Senator Taitano, the quintessential public servant—to the rest of the island. Generous to a fault, ethical in all of his dealings, intelligent as well as